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By:

Sarah M. Barnett

PATENT

Customer No. 22,852

Attorney Docket No. 04853.0121-00000

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

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MITSUHASHI et al.

)

Group Art Unit: 1651

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Application No.: 10/519,212

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Examiner: Herbert J. LILLING

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371(c) Date: December 27, 2004

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Confirmation No.: 7322

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I.A. Filing Date: June 27, 2003

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For: METHOD FOR PRODUCING
LACTONE

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Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Applicants now respond to the Office Action mailed November 15, 2005.

Applicants respectfully request entry of the following amendments and consideration of the following remarks.

Amendments to the Claims begin on page 2 of this paper.

Remarks follow the amendments section at page 8 of this paper

Response to Restriction Requirement begins on page 8 of this paper.